

Exhibit 14

DUMOULIN BLACK

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January 7, 2002

VIA FACSIMILE (508) 300-8277

Nomad Trading Ltd.
P.O. Box CB-13004
Saffrey Square, Suite 105, Bank Lane
Nassau, Bahamas

Attention: Kenneth E. Taves

Dear Sir:

Re: Share Purchase Agreement dated for reference the 3rd day of January, 2002 (the "Purchase Agreement") among Pemcorp Management Inc. ("Pemcorp"), WMC Equities Inc., Petersen Management Inc., Murray Oliver, Casa Stilts Law Corporation, Gateway Research Management Group Ltd. ("Gateway"), SKN Holdings Limited, Warwick Ventures Limited, Consensus Investments Limited, Aberdeen Holdings Limited and Inside Holdings Inc. ("Inside")

Further to our telephone conversation earlier today, we acknowledge receipt of your facsimile dated January 4, 2002 with regard to the Purchase Agreement, a copy of which is attached. We further acknowledge receipt of funds wired to our trust account in the amount of US \$204,000 less US \$20 for bank service charges which converted to Canadian funds in our trust account at the National Bank on January 2, 2002 at an exchange rate of 1.5947 is CDN \$325,286.91 (the "Funds"). We confirm that we are advised by Brian Lines that the Funds are to be used to pay for purchase of the Inside Debt (US \$66,500) as defined in the Purchase Agreement and the balance is to pay for a portion of the common shares of Inside that are to be purchased under the Purchase Agreement.

We confirm your authorization to accept instructions from Brian Lines on behalf of Gateway to:

1. Apply that portion of the Funds equal to the Inside Debt (as defined in the Purchase Agreement and being US \$66,500 multiplied by an exchange rate of 1.5947 for CDN \$106,47.55) to be paid to Pemcorp in accordance with the Purchase Agreement; and

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2. Apply the balance of the Funds to be paid to Pemcorp in satisfaction of the purchase price of a portion of the 1,675,000 shares of Inside purchased by Gateway pursuant to the Purchase Agreement.

Yours truly,

DuMOULIN BLACK

Per:


Corey M. Dean

CMD/cec

cc: Brian Lines

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